

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:
Kevin C. Johnson, et al.

Application No.: 09/881,553

881,533

Filed: June 14, 2001

For: SALES TAX ASSESSMENT,
REMITTANCE AND COLLECTION SYSTEM

Attorney Docket No.: 11221-0011

Group Art Unit: 3627

Examiner: A.J. Fischer

I, John F. Letchford, Registration No. 33,328, certify that this correspondence is being deposited with the U.S. Postal Service as first class mail in an envelope addressed to Mail Stop Appeal Brief - Patents, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on February 16, 2005.



John F. Letchford

Mail Stop Appeal Brief - Patents
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

APPELLANTS' BRIEF PURSUANT TO 37 CFR § 1.192

The above-identified reissue application comes before the United States Patent and Trademark Office ("USPTO") Board of Appeals and Interferences ("Board") from a Final Rejection of claims 156-224 dated December 23, 2004.

I. REAL PARTY IN INTEREST

The real party in interest in the present appeal is Dryden Matrix Technologies, LLC, USA ("Dryden"), as evidenced by an assignment of the entire right, title and interest in and to the application from the inventors, Kevin C. Johnson, Brendan P. Johnson, John O. Ridley and Josaphat A. Plater-Zyberk, to Dryden which is recorded in the USPTO at reel 012078 and frame 0175. Since that assignment, Dryden has changed its business name to Tax Matrix Technologies, LLC.

II. RELATED APPEALS AND INTERFERENCES

There are no other appeals or interferences known to Appellants, Tax Matrix Technologies, LLC or the undersigned which will directly affect or be directly affected by or have a bearing on the Board's decision in the presently pending appeal.

III. STATUS OF THE CLAIMS

The status of the claims in the application is as follows:

Original claims 1-68 have been canceled. Original claims 69-87 were subject to a restriction requirement and were withdrawn from consideration. Claims 88-155, which were added by a Preliminary Amendment dated June 18, 2002, have been canceled. Claim 177, which was added by a Second Supplemental Preliminary Amendment dated June 13, 2003, has been canceled. Claims 156-176 and 178-224 remain in the application and are finally rejected.

IV. STATUS OF AMENDMENTS FILED SUBSEQUENT TO THE FINAL REJECTION

No amendments were filed subsequent to the Final Rejection.

V. SUMMARY OF THE INVENTION

Most broadly, the invention defined in the claims on appeal is addressed to methods of assessing point of sale taxation. The claims on appeal include seven (7) independent claims, claims 156, 157, 171, 184, 194, 214 and 220.

The point of sale taxation assessment method recited in independent claim 156 on appeal involves the steps of:

(a) accessing a database containing information relating to commodities identified by uniform commodities codes, said database being hosted on a computer-readable medium and having stored therein:

uniform commodities code information and commodities description information corresponding to said uniform commodities code information gathered from a plurality of merchants; and

tax assessment information for each of said commodities for a plurality of taxing jurisdictions, wherein said uniform commodities code information and said commodities description information are correlated with said tax assessment information;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code

information, said commodities description information and said tax assessment information stored in said database, and collecting sales tax at the point of sale.

The point of sale taxation assessment method recited in independent claim 157 on appeal involves the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

gathering uniform commodities code information and commodities description information corresponding to said uniform commodities code information from a plurality of clients;

gathering tax assessment information for each of said commodities for a plurality of taxing jurisdictions;

correlating said uniform commodities code information and said commodities description information with said tax assessment information; and

storing said uniform commodities code information, said commodities description information and said tax assessment information in a master database hosted on a computer-readable medium;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in said master database, and collecting sales tax at the point of sale.

Claims 158-170 on appeal further enlarge upon the sales tax assessment method of claim 157 to define various features which are believed to be representative of preferred aspects thereof.

The point of sale taxation assessment method recited in independent claim 171 on appeal involves the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

gathering uniform commodities code information and commodities description information corresponding to said uniform commodities code information from a plurality of clients;

gathering tax assessment information for each of said commodities for a plurality of taxing jurisdictions;

correlating said uniform commodities code information and said commodities description information with said tax assessment information;

storing said uniform commodities code information, said commodities description information and said tax assessment information in a master database hosted on a computer-readable medium;

comparing a client database with an archived client database hosted on a computer-readable medium; and

modifying said client database to include updated tax assessment information from said master database;

(b) providing a client with said modified client database;

(c) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in at least one of said master database and said client database.

Claims 172-183 on appeal further enlarge upon the sales tax assessment method of claim 171 to define various features which are believed to be representative of preferred aspects thereof.

The point of sale taxation assessment method recited in independent claim 184 on appeal involves the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

gathering uniform commodities code information and commodities description information corresponding to said uniform commodities code information from a plurality of clients;

gathering tax assessment information for each of said commodities for a plurality of taxing jurisdictions;

correlating said uniform commodities code information and said commodities description information with said tax assessment information; and

storing said uniform commodities code information, said commodities description information and said tax assessment information in a master database hosted on a computer-readable medium;

(b) accessing said master database by a client, the client inquiring as to the tax assessment characteristics of at least one item of uniform commodities code information;

(c) comparing said at least one item of uniform commodities code information with said master database;

(d) modifying a client database hosted on a computer-readable medium to include updated tax assessment information from said master database for said at least one item of uniform commodities code information for at least one taxing jurisdiction of interest to the client; and

(e) assessing, by the client, at such time that the client chooses to sell said at least one item of uniform commodities code information in at least one taxing jurisdiction of interest, appropriate sales tax for commodities sold by point of sale transactions in the at least one taxing jurisdiction in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in at least one of said master database and said client database.

Claims 185-193 on appeal further enlarge upon the sales tax assessment method of claim 184 to define various features which are believed to be representative of preferred aspects thereof.

The point of sale taxation assessment method recited in independent claim 194 on appeal involves the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

obtaining uniform commodities code information and commodities description information corresponding to said uniform commodities code information, wherein said uniform commodities code information and said commodities description information are gathered from a plurality of clients;

obtaining tax assessment information for commodities for a plurality of taxing jurisdictions;

obtaining jurisdictional boundary information for said taxing jurisdictions; and

correlating said uniform commodities code information, said commodities description information and said jurisdictional boundary information with said tax assessment information to determine the tax status for said commodities in said taxing jurisdictions; and

storing said uniform commodities code information, said commodities description information, said jurisdictional boundary information and said tax assessment information in a master database hosted on a computer-readable medium;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information, said jurisdictional boundary information and said tax assessment information stored in said master database, and collecting sales tax at the point of sale.

Claims 195-213 on appeal further enlarge upon the sales tax assessment method of claim 194 to define various features which are believed to be representative of preferred aspects thereof.

The point of sale taxation assessment method recited in independent claim 214 on appeal involves the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

obtaining postal code data associated with a plurality of taxing jurisdictions;

obtaining latitude and longitude coordinates data associated with said taxing jurisdictions; and

combining said postal code data and said latitude and longitude coordinates data to establish latitude and longitude coordinates data for jurisdictional boundaries of said taxing jurisdictions;

storing said latitude and longitude coordinates data for jurisdictional boundaries of said taxing jurisdictions in a master database hosted on a computer-readable medium;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said latitude and longitude coordinates data for jurisdictional boundaries of said taxing jurisdictions stored in said master database.

Claims 215-219 on appeal further enlarge upon the sales tax assessment method of claim 214 to define various features which are believed to be representative of preferred aspects thereof.

The point of sale taxation assessment method recited in independent claim 220 on appeal involves the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

obtaining postal code data associated with a plurality of taxing jurisdictions;

obtaining census data associated with said taxing jurisdictions and processing said census data such that counties receive a unique Federal Information Processing Standard (FIPS) code and smaller jurisdictions receive a unique Minor Civil Division (MCD) code;

combining said postal code data and said census data to establish FIPS and MCD code data for jurisdictional boundaries of said taxing jurisdictions; and

storing said FIPS and MCD code data for jurisdictional boundaries of said taxing jurisdictions in a master database hosted on a computer-readable medium; and

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said FIPS and MCD code data for jurisdictional boundaries of said taxing jurisdictions stored in said master database.

Claims 221-224 on appeal further enlarge upon the sales tax assessment method of claim 220 to define various features which are believed to be representative of preferred aspects thereof.

According to the invention, there is provided a novel system and method in which a centralized tax assessment database is compiled for commodities identified by uniform commodities code information. The uniform commodities code information may include, without limitation, Universal Product Code (UPC) system, the Universal Service Code (USC) system, the International Standard Book Number (ISBN) system, the International Standard Serial Number (ISSN) system, the Global Service Relation Number (GSRN) system, and the European Article Numbering (EAN) system. The database additionally includes commodities description information gathered from a plurality of merchants, wherein the commodities description information corresponds to the uniform commodities code information. Further, the database includes, for each of the commodities, tax assessment information for a plurality of taxing jurisdictions. Within the database, the uniform commodities code information and the commodities description information are correlated with the tax assessment information.

The invention enables real-time assessment of federal, regional, state and/or local sales tax rates and exemptions for all taxing jurisdictions around the world based on the geographic location at which the appropriate tax rate or exemption must be identified. The invention also enables real-time reports to be provided to state and local taxing jurisdictions and to retailers, and creates a reliable back office system for assuring that the correct sales tax is remitted to the proper taxing authority. Because the database includes commodities description information gathered from a plurality of merchants, its scope is more comprehensive than a tax assessment database populated with commodities description

information derived from a single merchant -- as was commonplace in the prior art, including the Chong patent discussed below. Additionally, it offers a level of tax assessment precision and timely collection that is unattainable by the Taricani patent, also discussed below.

As will be clearly demonstrated hereinafter, the point of sale taxation assessment method defined in all of the claims on appeal is neither disclosed nor suggested, either expressly or implicitly, by the references relied upon by the Examiner, whether those references are considered individually or in any conceivable combination.

VI. ISSUES

A statement of each separate ground of objection or rejection Appellants wish to be reviewed, including the basis of each ground of rejection, is as follows:

(1) Claim 156-170 stand rejected under 35 U.S.C. § 102(b) as being anticipated by Taricani, Jr. (U.S. Patent No. 6,016,479, "Taricani").

(2) Claims 156-170 stand rejected under 35 U.S.C. § 102(b) as being clearly anticipated by Chong (U.S. Patent No. 5,335,169).

(3) Claims 156-213 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over Taricani.

(4) Claims 156-224 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over Taricani in view of Wilmes, et al. (U.S. Published Patent Application No. 2002/0116302, "Wilmes").

VII. GROUPING OF CLAIMS

Appellant wishes to group claim 156; claims 157-170; claims 171-176 and claims 178-183; claims 184-193; claims 194-213; claims 214-219; and claims 220-224 as seven (7) distinct groups of claims to stand or fall separately by this appeal.

VIII. ARGUMENT

(1) First Rejection of Claims 156-170 Under 35 U.S.C. § 102(b)

Claims 156-170 stand rejected under 35 U.S.C. § 102(b) as being anticipated by Taricani. Such rejection is respectfully traversed.

For the Board's convenience, independent claim 156 on appeal is reproduced herebelow, with emphasis added.

156. A method of assessing point of sale taxation, said method comprising the steps of:

(a) accessing a database containing information relating to commodities identified by uniform commodities codes, said database being hosted on a computer-readable medium and having stored therein: uniform commodities code information and commodities description information corresponding to said uniform commodities code information gathered from a plurality of merchants; and

tax assessment information for each of said commodities for a plurality of taxing jurisdictions, wherein said uniform commodities code information and said commodities description information are correlated with said tax assessment information;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in said database, and collecting sales tax at the point of sale.

In support of this particular rejection, the examiner states: "Taricani '479 discloses the claimed invention including collecting the taxes at the sale (column 12, ~ lines 1-40)."

Taricani teaches a system for enabling point of sale taxation by sellers who do not have a physical presence in a remote purchaser's state of residence. It must be noted, however, that Taricani discloses two very distinct and highly dissimilar inventions, neither of which anticipate or render obvious Appellants claimed invention. More particularly, the bulk of the Taricani patent is devoted to a system that "invoices" a remote purchaser whereby the purchaser pays the tax after the point of sale transaction. This is in diametric opposition to the invention called for in Appellants' independent claim 156 (and independent claims 157 and 194) which require that the sales tax be collected at the point of sale. Appellants provided a detailed discussion of this distinction (and the advantages of Appellants' method versus Taricani's "first" embodiment) in remarks presented at pages 24-27 of an AMENDMENT/RESPONSE filed by Appellants on September 28, 2004. Appellants hereby adopt, incorporate herein by reference and reassert those remarks in their entirety.

In a second embodiment, Taricani discusses collecting a "simplified tax" on all computerized interstate sales transactions. This second embodiment was what the Examiner relied upon to finally reject claims 156-170 under 35 U.S.C. § 102(b). For the Board's convenience, column 12, lines 1-18 of Taricani is reproduced herebelow, with emphasis added.

One further system which simplifies the entire operation of collecting taxes on currently untaxed interstate sales is to require a seller to only collect a fixed simplified tax for every interstate sale. Levying such a tax would undoubtedly require Congressional action. For example, a seller may be required to collect a 3% tax for all interstate sales which are otherwise not taxed. This tax collection process would be simplified to the point of not being a burden on the seller, i.e. the seller would then not be required to keep track of tax procedures for the thousands of taxing jurisdictions in existence. Then, the seller downloads the information of the sales to a database, along with the payments collected. The database then organizes the data received, and based on such data, routes the collected funds to the appropriate revenue agency. Such an operation would simplify tax collection and would ensure that the appropriate revenue agency at least received a certain revenue based on the simplified tax rate from a sale which is currently completely untaxed.

Although the system described in this passage assesses and collects tax at the point of sale, it assesses tax in a way utterly unlike the invention claimed in Appellants' independent claim 156 (and independent claims 157, 171, 184 and 194). Specifically, Appellants' independent claims 156, 157, 171, 184 and 194 mandate that a database contain (1) uniform commodities code information and commodities description information corresponding to the uniform commodities code information gathered from a plurality of merchants, and (2) tax assessment

information for each of the commodities for a plurality of taxing jurisdictions, wherein the uniform commodities code information and the commodities description information are correlated with the tax assessment information. To the contrary, the "simplified tax" embodiment of Taricani gathers and correlates none of this information and therefore does not and cannot make tax assessments in reliance upon such information -- as is required by each of Appellants' independent claims 156, 157, 171, 184 and 194. The "simplified tax" embodiment of Taricani assesses a uniform sales tax based on the mere existence of an online sale transaction. Its stated objective is simplicity. Unlike Appellants' invention, it purposefully avoids gathering and correlating multi-merchant uniform commodities code information, multi-merchant commodities description information and multi-jurisdiction tax assessment information for commodities sold in interstate commerce and thereafter assessing appropriate sales tax in reliance upon such gathered and correlated information. In this respect, the second "simplified tax" embodiment of Taricani could not be more distant, in principal and in application, from the point of sale taxation assessment methods particularly called for in Appellants' independent claims 156, 157, 171, 184 and 194.

Further, while the "simplified tax" embodiment of Taricani would, in Taricani's words, "ensure that the appropriate revenue agency at least received a certain revenue based on the simplified tax rate from a sale which is currently completely untaxed," it is not a way by which a revenue agency may collect maximum sales tax revenue. By way of example, the "simplified tax" embodiment proposes that a 3% flat tax be levied on all online sales. This would result in revenue agencies receiving

some income from taxable transactions. However, most state and local jurisdictions that levy sales taxes impose tax rates that are higher, typically several percentage points higher, than 3%. Appellants' claimed system, in contrast, can capture this additional substantial revenue at the point and time of sale. In this way, the presently claimed invention may enable tax authorities to collect considerably greater tax revenue than the flat tax collection system posited in the second "simplified tax" embodiment taught by Taricani.

Lastly, should the Examiner attempt to modify his interpretation of the Taricani reference so as to, in effect, pick and choose among the various features of the first and second embodiments and then selectively rearrange those features in order to produce a facsimile of the invention claimed in Appellants' independent claims 156, 157 and 194, such behavior would be an impermissible reconstruction of the Taricani reference based solely upon Appellants' teachings as a guide. Nowhere does Taricani disclose or suggest that the several divergent features of the first and second embodiments may be exchanged à la carte. Hence, it would be improper to arbitrarily substitute the "tax collection at the point of sale" step of the second embodiment for the "tax statement invoicing" step of the first embodiment.

In determining whether a reference anticipates a patent claim, the Court of Appeals for the Federal Circuit has unwaveringly maintained that it is not sufficient that each element of the claim may be found somewhere in a reference, but that the elements must be arranged as in the claim. "[A] finding of anticipation requires that the publication describe all of

the elements of the claims, arranged as in the patented device." *C.R. Bard, Inc. V M3 Systems, Inc.*, 157 F.3d, 1340, 1349 (Fed. Cir. 1998), *rehearing denied & suggestion for rehearing in banc declined*, 161 F.3d 1380 (Fed. Cir. 1998), *cert. denied*, 526 U.S. 1130 (1999) (emphasis added). "[T]here is no anticipation 'unless all of the same elements are found in exactly the same situation and united in the same way ... in a single prior art reference.'" *Perkin-Elmer Corp. v. Computervision Corp.*, 732 F.2d 888, 894 (Fed. Cir. 1984) (emphasis added). See also, *Glaverbel Societe Anonyme v. Northlake Marketing & Supply, Inc.*, 45 F.3d 1550 (Fed Cir. 1995); *Richardson v. Suzuki Motor Co.*, 868 F.2d 1226 (Fed. Cir. 1989); *Jamesbury Corp. v. Litton Industrial Products, Inc.*, 756 F.2d 1556 (Fed. Cir. 1985); and *Connell v. Sears, Roebuck & Co.*, 722 F.2d 1542 (Fed. Cir. 1983).

For the foregoing reasons, Appellants submit that Taricani fails to anticipate the present invention as claimed in claims 156-170. Indeed, in several critical respects Taricani leads one of ordinary skill in the art directly away therefrom. Accordingly, Appellants kindly submit that the outstanding rejection of claims 156-170 under 35 U.S.C. 102(b) as being anticipated by Taricani is improper and should be reversed.

(2) Second Rejection of Claims
156-170 Under 35 U.S.C. § 102(b)

Claims 156-170 stand rejected under 35 U.S.C. § 102(b) as being clearly anticipated by Chong. Such rejection is respectfully traversed.

For the Board's convenience, independent claim 156 on appeal is reproduced herebelow, with emphasis added.

156. A method of assessing point of sale taxation, said method comprising the steps of:

(a) accessing a database containing information relating to commodities identified by uniform commodities codes, said database being hosted on a computer-readable medium and having stored therein: uniform commodities code information and commodities description information corresponding to said uniform commodities code information gathered from a plurality of merchants; and

tax assessment information for each of said commodities for a plurality of taxing jurisdictions, wherein said uniform commodities code information and said commodities description information are correlated with said tax assessment information;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in said database, and collecting sales tax at the point of sale.

The Chong system and method relate to a computer program that is programmed and implemented in-house by a single company to track the sales tax and other characteristics of purchases made by its customers in various taxing jurisdictions. See, for example, Chong at column 7, lines 45-59. In accordance with Chong, a single merchant, e.g., Wal-Mart, is only interested with its own products and services lines. That is, individual merchants such as Wal-Mart use uniform commodities code information such as barcodes to track the prices of their own goods/services, to monitor their own inventory and to conduct their own point of sale transactions. And, no two competing retailers possess the same roster of goods and services. Consequently, the barcodes of Wal-Mart would be of little or no use to say, Target, and vice versa. As a consequence, neither

Wal-Mart nor Target would have any incentive to perform the exhaustive and costly work of gathering and correlating tax status and goods/services information associated with the goods or services transacted by the other.

Appellants' claimed invention, in contrast, is correctly viewed not from the perspective of a single merchant (whether wholesaler or retailer) but from that of a centralized entity that performs tax status and goods and services data gathering and processing functions for multiple merchant clients. By definition, therefore, the uniform commodities code related goods and services database of a single merchant that is taught by Chong clearly fails to satisfy the particular limitations of the first step of each of Appellants' independent method claims 156, 157, 171, 184 and 194.

Compilation of a multiple-client master database as defined in Appellants' claims is an essential feature of the present invention which produces many unique benefits including, without limitation, the following:

First, it relieves individual merchants of the potentially significant burden of gathering and maintaining tax status information for their products/services lines. For global or even national retailer merchants with an extensive array of goods/services offerings, this task is essentially perpetual in nature and can be very time and labor intensive, as well as highly expensive.

Second, it creates a master database that functions as a comprehensive and organized source of correlated tax and

products/services information that, by the mere fact that it involves more than one participating merchant, is more complete than that which would otherwise be available to any individual merchant. Consequently, the master database is useful for merchants not only in respect to jurisdictions where they are currently conducting business but also in jurisdictions where they may be contemplating doing business in the future.

Third, in the context of electronic commerce, mail order, telephonic order or other remote retailing, it removes the constitutional obstacle that a merchant must maintain a physical, i.e., brick and mortar, presence in each jurisdiction in which it makes sales in order to collect sales taxes or similar taxes in those jurisdictions.

Since Chong fails to disclose or suggest the notion of gathering uniform commodities code information and commodities description information corresponding to the uniform commodities code information from a plurality of merchants, the outstanding Section 102(b) rejection of claims 156-170 in reliance upon Chong is believed to be improper. Appellants therefore respectfully request that such rejection be reversed.

(3) Rejection of Claims 156-213 Under 35 U.S.C. § 103(a)

Claims 156-213 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over Taricani. Such rejection is respectfully traversed.

Appellants' comments concerning the shortcomings of Taricani vis-à-vis independent claims 156, 157, 171, 184 and 194 expressed above are adopted, incorporated herein by reference and reasserted in their entirety. The Examiner has employed the second "simplified tax" or "flat tax" embodiment of the Taricani to finally reject Appellants' claims. The reviewing members of the Board are reminded that that embodiment of the Taricani invention relies upon the mere existence of an online transaction as a trigger event for levying and collecting a uniform tax at the point of sale. It neither discloses, suggests nor renders obvious Appellants' claimed tax assessment methods. Again, according to the method claimed in each of independent claims 156, 157, 171, 184 and 194, multi-merchant uniform commodities code information, multi-merchant commodities description information and multi-jurisdiction tax assessment information for commodities sold in interstate commerce are gathered and correlated and, thereafter, appropriate sales tax is assessed in reliance upon such gathered and correlated information. This feature is clearly at variance with the "simplified tax" embodiment of the Taricani patent.

Appellants have discussed Taricani in relation to independent claims 156, 157 and 194 at length above. Independent claims 171 and 184 contain additional features that are also not present in Taricani. For example, in addition to gathering and correlating uniform commodities code information, commodities description information and tax assessment information, claim 171 further specifies that (1) such information is stored in a master database, (2) a client database is compared with an archived client database, (3) the client database is modified to include updated tax assessment information from the master

database, (4) a client is provided with the modified client database, and (5) appropriate sales tax is assessed for commodities sold by point of sale transactions in at least one of the taxing jurisdictions in reliance upon the uniform commodities code information, the commodities description information and the tax assessment information stored in at least one of the master database and the client database.

Appellants respectfully submit that not one of these limitations is found in the Taricani patent, let alone in their unique combination as set forth in independent claim 171 on appeal.

Independent claim 184 also includes the aforementioned steps of gathering and correlating uniform commodities code information, commodities description information and tax assessment information and storing that information in a master database. In addition, that claim also calls for the steps of:

(1) accessing the master database by a client, the client inquiring as to the tax assessment characteristics of at least one item of uniform commodities code information;

(2) comparing the at least one item of uniform commodities code information with the master database;

(3) modifying a client database to include updated tax assessment information from the master database for the at least one item of uniform commodities code information for at least one taxing jurisdiction of interest to the client; and

(4) assessing, by the client, at such time that the client chooses to sell the at least one item of uniform commodities code information in at least one taxing jurisdiction of interest, appropriate sales tax for commodities sold by point of sale transactions in the at least one taxing jurisdiction in reliance upon said uniform commodities code information, the commodities description information and the tax assessment information stored in at least one of the master database and the client database.

Independent claim 184 prescribes a novel and unobvious method by which a merchant can obtain the tax assessment status of commodities prior to selling them in taxing jurisdictions in which it may choose to sell them in the future. This is a powerful tool for merchants. It enables a merchant to explore the tax status of commodities in taxing jurisdictions in which it does not yet do business and make enlightened decisions as to which commodities, in its best business judgment, should be sold in certain jurisdictions if and when it does conduct business therein. Taricani is silent as to this unique capability and the real advantages produced thereby.

In ¶¶ 9-10 at pages 4-5 of the Final Rejection, the Examiner refers to U.S. Patent No. 6,282,515 to Wolfe et al. ("Wolfe"). However, the Wolfe patent is not included in the statement of rejection of claims 156-213 under Section 103(a) under which ¶¶ 9-10 lie. With regard to Wolfe, the Examiner states: "[I]t is old and well known in the art that storage mediums are configured as databases." Appellants do not contest this statement, whether or not it is disclosed in Wolfe. Significantly, however, the Wolfe patent does nothing to

overcome or supplement the many deficiencies of the Taricani patent in relation to Appellants' methods of assessing point of sale taxation as defined in independent claims 156, 157, 171, 184 and 194.

Accordingly, Appellants kindly submit that the outstanding Section 103(a) rejection of independent claims 156, 157, 171, 184 and 194 and the claims which directly or indirectly depend therefrom, up to and including claim 223, as being unpatentable over Taricani (alone or in combination with Wolfe), is improper and should be reversed.

(4) Rejection of Claims 156-214 Under 35 U.S.C. § 103(a)

Claims 156-214 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over Taricani in view of Wilmes. Such rejection is respectfully traversed.

In connection with this particular rejection, the Examiner states in the Final Rejection at page 6, ¶ 13, the following:

It is the Examiner's position that claims 156-224 do not have express support in Applicants' provisional priority documents. Should Applicants expressly point out where support is found in their priority documents for claims 156-224 in a response that is of record, thus providing an effective U.S. filing before Wilmes, this rejection will be withdrawn.

In reply, Appellants offer the following table to demonstrate clear support for claims 156-224 in Appellants' provisional priority documents.

Claim on Appeal	Relevant Provisional Patent Application Number(s)	Exhibit Number(s) in Support of Declaration under 37 C.F.R. § 1.131 of Appellant, Kevin C. Johnson, Filed September 28, 2004	Relevant Provisional Application Page(s) Where Claim Support is Found
156 ¹	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
157 ²	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
158 ³	60/218,196	D6	15-16
159 ⁴	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document

1 Claim 156 also finds support in the specification and claim 1 of Appellants' U.S. Patent Application No. 09/451,009 entitled ADAPTIVE SYSTEM FOR POINT OF SALE TAX ASSESSMENT (" '009 application"). The '009 application had a filing date of November 29, 1999 that demonstrates Appellants' constructive reduction to practice of a species of claim 156 on that date. Before its abandonment, the '009 application was copending with the present application as well as with all of the provisional applications from which the present application claims priority, thereby entitling Appellants to the aforementioned constructive reduction to practice date of November 29, 1999.

Constructive reduction to practice requires that there be copendency between the earlier and later applications and continuity of prosecution of the subject matter of the earlier and later applications. *See, In re Costello*, 717 F.2d 1346, 1349, 219 USPQ 389, 391 (Fed. Cir. 1983); *Fried v. Murray*, 267 F.2d 326, 327, 122 USPQ 14, 15 (CCPA 1959).

A complete copy of the '009 application as originally filed was attached as Exhibit E to Appellants' AMENDMENT/RESPONSE filed September 28, 2004.

2 Claim 157 also finds support in the specification and claim 1 of the '009 application.

3 A species of claim 158 also finds support in the specification and claim 2 of the '009 application.

4 Claim 159 also finds support in the specification and claim 3 of the '009 application.

Claim on Appeal	Relevant Provisional Patent Application Number(s)	Exhibit Number(s) in Support of Declaration under 37 C.F.R. § 1.131 of Appellant, Kevin C. Johnson, Filed September 28, 2004	Relevant Provisional Application Page(s) Where Claim Support is Found
160 ⁵	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
161 ⁶	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
162 ⁷	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
163 ⁸	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
164 ⁹	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
165 ¹⁰	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document

5 Claim 160 also finds support in the specification and claim 4 of the '009 application.

6 Claim 161 also finds support in the specification and claim 5 of the '009 application.

7 Claim 162 also finds support in the specification and claim 6 of the '009 application.

8 Claim 163 also finds support in the specification and claim 7 of the '009 application.

9 Claim 164 also finds support in the specification and claim 8 of the '009 application.

Claim on Appeal	Relevant Provisional Patent Application Number(s)	Exhibit Number(s) in Support of Declaration under 37 C.F.R. § 1.131 of Appellant, Kevin C. Johnson, Filed September 28, 2004	Relevant Provisional Application Page(s) Where Claim Support is Found
166 ¹¹	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
167 ¹²	60/218,196	D6	11
168 ¹³	60/218,196	D6	11
169 ¹⁴	60/218,196	D6	11
170 ¹⁵	60/218,196	D6	11
171 ¹⁶	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
172 ¹⁷	60/218,196	D6	15-16

10 Claim 165 also finds support in the specification and claim 9 of the '009 application.

11 Claim 166 also finds support in the specification and claim 10 of the '009 application.

12 Claim 167 also finds support in the specification and claim 11 of the '009 application.

13 Claim 168 also finds support in the specification and claim 12 of the '009 application.

14 Claim 169 also finds support in the specification and claim 13 of the '009 application.

15 Claim 170 also finds support in the specification and claim 14 of the '009 application.

16 Claim 171 also finds support in the specification and claims 15 and 21 of the '009 application.

17 A species of claim 172 also finds support in the specification and claim 16 of the '009 application.

Claim on Appeal	Relevant Provisional Patent Application Number(s)	Exhibit Number(s) in Support of Declaration under 37 C.F.R. § 1.131 of Appellant, Kevin C. Johnson, Filed September 28, 2004	Relevant Provisional Application Page(s) Where Claim Support is Found
173 ¹⁸	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
174 ¹⁹	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
175 ²⁰	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
176 ²¹	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
178 ²²	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document

18 Claim 173 also finds support in the specification and claim 17 of the '009 application.

19 Claim 174 also finds support in the specification and claim 18 of the '009 application.

20 Claim 175 also finds support in the specification and claim 19 of the '009 application.

21 Claim 176 also finds support in the specification and claim 20 of the '009 application.

22 Claim 178 also finds support in the specification and claim 22 of the '009 application.

Claim on Appeal	Relevant Provisional Patent Application Number(s)	Exhibit Number(s) in Support of Declaration under 37 C.F.R. § 1.131 of Appellant, Kevin C. Johnson, Filed September 28, 2004	Relevant Provisional Application Page(s) Where Claim Support is Found
179 ²³	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
180 ²⁴	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
181 ²⁵	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
182 ²⁶	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
183 ²⁷	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document

23 A species of claim 179 also finds support in the specification and claim 23 of the '009 application.

24 Claim 180 also finds support in the specification and claim 24 of the '009 application.

25 Claim 181 also finds support in the specification and claim 25 of the '009 application.

26 Claim 182 also finds support in the specification and claim 26 of the '009 application.

27 Claim 183 also finds support in the specification and claim 27 of the '009 application.

Claim on Appeal	Relevant Provisional Patent Application Number(s)	Exhibit Number(s) in Support of Declaration under 37 C.F.R. § 1.131 of Appellant, Kevin C. Johnson, Filed September 28, 2004	Relevant Provisional Application Page(s) Where Claim Support is Found
184 ²⁸	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document (note page 6)
185 ²⁹	60/218,196	D6	15-16
186 ³⁰	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
187 ³¹	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
188 ³²	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
189 ³³	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document

28 Claim 184 also finds support in the specification and claim 28 of the '009 application.

29 A species of claim 185 also finds support in the specification and claim 29 of the '009 application.

30 Claim 186 also finds support in the specification and claim 30 of the '009 application.

31 Claim 187 also finds support in the specification and claim 31 of the '009 application.

32 Claim 188 also finds support in the specification and claim 32 of the '009 application.

33 Claim 189 also finds support in the specification and claim 33 of the '009 application.

Claim on Appeal	Relevant Provisional Patent Application Number(s)	Exhibit Number(s) in Support of Declaration under 37 C.F.R. § 1.131 of Appellant, Kevin C. Johnson, Filed September 28, 2004	Relevant Provisional Application Page(s) Where Claim Support is Found
190 ³⁴	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
191 ³⁵	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
192 ³⁶	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
193 ³⁷	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
194	60/211,625	D1	5-16 and FIGS. 1-12
195	60/218,196	D6	15-16
196	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document

34 Claim 190 also finds support in the specification and claim 34 of the '009 application.

35 Claim 191 also finds support in the specification and claim 35 of the '009 application.

36 Claim 192 also finds support in the specification and claim 36 of the '009 application.

37 Claim 193 also finds support in the specification and claim 37 of the '009 application.

Claim on Appeal	Relevant Provisional Patent Application Number(s)	Exhibit Number(s) in Support of Declaration under 37 C.F.R. § 1.131 of Appellant, Kevin C. Johnson, Filed September 28, 2004	Relevant Provisional Application Page(s) Where Claim Support is Found
197	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
198	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
199	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
200	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
201	60/211,625	D1	5-16 and FIGS. 1-12
	60/218,196	D6	Entire document
202	60/211,625	D1	5-16 and FIGS. 1-12
203	60/211,625	D1	5-16 and FIGS. 1-12
204	60/211,625	D1	5-16 and FIGS. 1-12
205	60/211,625	D1	5-16 and FIGS. 1-12

Claim on Appeal	Relevant Provisional Patent Application Number(s)	Exhibit Number(s) in Support of Declaration under 37 C.F.R. § 1.131 of Appellant, Kevin C. Johnson, Filed September 28, 2004	Relevant Provisional Application Page(s) Where Claim Support is Found
206	No express support in provisional patent applications. However, Wilmes is silent as to the use of ZIP + 6 postal codes for tax assessment purposes.		
207	60/211,625	D1	5-16 and FIGS. 1-12
208	60/215,284	D2	2
209	60/211,625	D1	5-16 and FIGS. 1-12
210	60/211,625	D1	5-16 and FIGS. 1-12
211	60/216,754	D4	Entire document
212	60/216,754	D4	Entire document
213	60/211,625	D1	5-16 and FIGS. 1-12
214	60/211,625	D1	5-16 and FIGS. 1-12
215	60/211,625	D1	5-16 and FIGS. 1-12
216	60/211,625	D1	5-16 and FIGS. 1-12

Claim on Appeal	Relevant Provisional Patent Application Number(s)	Exhibit Number(s) in Support of Declaration under 37 C.F.R. § 1.131 of Appellant, Kevin C. Johnson, Filed September 28, 2004	Relevant Provisional Application Page(s) Where Claim Support is Found
217	60/211,625	D1	5-16 and FIGS. 1-12
218	No express support in provisional patent applications. However, Wilmes is silent as to the use of ZIP + 6 postal codes for tax assessment purposes.		
219	60/215,284	D2	2
220	60/216,754	D4	Entire document
221	60/216,754	D4	Entire document
222	60/216,754	D4	Entire document
223	60/216,754	D4	Entire document
224	No express support in provisional patent applications. However, Wilmes is silent as to the use of ZIP + 6 postal codes for tax assessment purposes.		

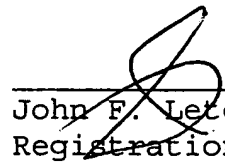
Upon review of the foregoing passages from Appellants' provisional patent applications, from which the present application claims priority, Appellants trust that the reviewing members of the Board will conclude that those applications provide ample support for all of claims 156-224 on appeal, except claims 206, 208 and 224 (whose teachings, incidentally, are absent in the Wilmes reference). Accordingly, Appellants kindly submit that the outstanding rejection of claims 156-224 (actually claims 156-176 and 178-224) under 35 U.S.C. 103(a) as being unpatentable over Taricani in view of Wilmes is improper and should be reversed.

To conclude, Appellants' claims must be interpreted fairly and accurately. Additionally, the teachings of the prior art cited against the claims on appeal must be fairly and accurately interpreted for what they in fact disclose and/or suggest. The disclosures of the cited references, when so interpreted, do not disclose or suggest Appellants' claimed invention. Therefore, the invention as a whole would not have been considered anticipated or obvious to one skilled in this art at the time of Appellants' invention. Accordingly, it is respectfully submitted that the Final Rejection of claims 156-176 and 178-224 should be reversed.

Respectfully submitted,

Kevin C. Johnson, et al.

Date: February 16, 2005



John F. Letchford
Registration No. 33,328

KLEHR, HARRISON, HARVEY,
BRANZBURG & ELLERS LLP
260 South Broad Street
Philadelphia, PA 19102-5003
Tel.: (215) 569-3495

IX. APPENDIX

The claims on appeal are as follows:

156. A method of assessing point of sale taxation, said method comprising the steps of:

(a) accessing a database containing information relating to commodities identified by uniform commodities codes, said database being hosted on a computer-readable medium and having stored therein:

uniform commodities code information and commodities description information corresponding to said uniform commodities code information gathered from a plurality of merchants; and

tax assessment information for each of said commodities for a plurality of taxing jurisdictions, wherein said uniform commodities code information and said commodities description information are correlated with said tax assessment information;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in said database, and collecting sales tax at the point of sale.

157. A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

gathering uniform commodities code information and commodities description information corresponding to said uniform commodities code information from a plurality of clients;

gathering tax assessment information for each of said commodities for a plurality of taxing jurisdictions;

correlating said uniform commodities code information and said commodities description information with said tax assessment information; and

storing said uniform commodities code information, said commodities description information and said tax assessment information in a master database hosted on a computer-readable medium;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in said master database, and collecting sales tax at the point of sale.

158. The method of claim 157 wherein said uniform commodities code information is selected from the group consisting of the Universal Product Code (UPC) system, the Universal Service Code (USC) system, the International Standard Book Number (ISBN) system, the International Standard Serial Number (ISSN) system, the Global Service Relation Number (GSRN) system, and the European Article Numbering (EAN) system.

159. The method of claim 157 wherein said tax assessment information comprises an indication of whether a commodity is taxable, non-taxable or tax-exempt.

160. The method of claim 159 wherein, if a commodity is indicated as being taxable, said tax assessment information further includes a tax rate associated with the commodity.

161. The method of claim 157 wherein said taxing jurisdictions comprise local taxing jurisdictions.

162. The method of claim 157 wherein said taxing jurisdictions comprise state taxing jurisdictions.

163. The method of claim 157 wherein said taxing jurisdictions comprise federal taxing jurisdictions.

164. The method of claim 157 wherein said taxing jurisdictions comprise foreign taxing jurisdictions.

165. The method of claim 157 further comprising the steps of comparing a new client database hosted on a computer-readable medium with said master database, and modifying said master database to include information from said new client database.

166. The method of claim 157 further comprising the steps of comparing a new client database hosted on a computer-readable medium with said master database, and modifying said new client database to include information from said master database.

167. The method of claim 166 further comprising date-tagging said new client database.

168. The method of claim 167 further comprising providing a new client with said date-tagged new client database.

169. The method of claim 166 further comprising providing a new client with said modified new client database.

170. The method of claim 166 further comprising archiving said new client database on a computer-readable medium.

171. A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

gathering uniform commodities code information and commodities description information corresponding to said uniform commodities code information from a plurality of clients;

gathering tax assessment information for each of said commodities for a plurality of taxing jurisdictions;

correlating said uniform commodities code information and said commodities description information with said tax assessment information;

storing said uniform commodities code information, said commodities description information and said tax assessment information in a master database hosted on a computer-readable medium;

comparing a client database with an archived client database hosted on a computer-readable medium; and

modifying said client database to include updated tax assessment information from said master database;

(b) providing a client with said modified client database;

(c) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in at least one of said master database and said client database.

172. The method of claim 171 wherein said uniform commodities code information is selected from the group consisting of the Universal Product Code (UPC) system, the Universal Service Code (USC) system, the International Standard Book Number (ISBN) system, the International Standard Serial Number (ISSN) system, the Global Service Relation Number (GSRN) system, and the European Article Numbering (EAN) system.

173. The method of claim 171 wherein said tax assessment information comprises an indication of whether a commodity is taxable, non-taxable or tax-exempt.

174. The method of claim 173 wherein, if a commodity is indicated as being taxable, said tax assessment information further includes a tax rate associated with the commodity.

175. The method of claim 171 further comprising date-tagging said client database.

176. The method of claim 175 further comprising providing a client with said date-tagged client database.

178. The method of claim 171 further comprising archiving said client database on a computer-readable medium.

179. The method of claim 171 further comprising modifying said master database to include uniform commodities code information and commodities information from said client database.

180. The method of claim 171 wherein said taxing jurisdictions comprise local taxing jurisdictions.

181. The method of claim 171 wherein said taxing jurisdictions comprise state taxing jurisdictions.

182. The method of claim 171 wherein said taxing jurisdictions comprise federal taxing jurisdictions.

183. The method of claim 171 wherein said taxing jurisdictions comprise foreign taxing jurisdictions.

184. A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

gathering uniform commodities code information and commodities description information corresponding to said uniform commodities code information from a plurality of clients;

gathering tax assessment information for each of said commodities for a plurality of taxing jurisdictions;

correlating said uniform commodities code information and said commodities description information with said tax assessment information; and

storing said uniform commodities code information, said commodities description information and said tax assessment information in a master database hosted on a computer-readable medium;

(b) accessing said master database by a client, the client inquiring as to the tax assessment characteristics of at least one item of uniform commodities code information;

(c) comparing said at least one item of uniform commodities code information with said master database; and

(d) modifying a client database hosted on a computer-readable medium to include updated tax assessment information from said master database for said at least one item of uniform commodities code information for at least one taxing jurisdiction of interest to the client; and

(e) assessing, by the client, at such time that the client chooses to sell said at least one item of uniform commodities code information in at least one taxing jurisdiction of interest, appropriate sales tax for commodities sold by point of

sale transactions in the at least one taxing jurisdiction in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in at least one of said master database and said client database.

185. The method of claim 184 wherein said uniform commodities code information is selected from the group consisting of the Universal Product Code (UPC) system, the Universal Service Code (USC) system, the International Standard Book Number (ISBN) system, the International Standard Serial Number (ISSN) system, the Global Service Relation Number (GSRN) system, and the European Article Numbering (EAN) system.

186. The method of claim 184 wherein said tax assessment information comprises an indication of whether a commodity is taxable, non-taxable or tax-exempt.

187. The method of claim 186 wherein, if a commodity is indicated as being taxable, said tax assessment information further includes a tax rate associated with the commodity.

188. The method of claim 184 wherein said step of accessing said master database is performed via a broadband network.

189. The method of claim 188 wherein said broadband network is the Internet.

190. The method of claim 184 wherein said taxing jurisdictions comprise local taxing jurisdictions.

191. The method of claim 184 wherein said taxing jurisdictions comprise state taxing jurisdictions.

192. The method of claim 184 wherein said taxing jurisdictions comprise federal taxing jurisdictions.

193. The method of claim 184 wherein said taxing jurisdictions comprise foreign taxing jurisdictions.

194. A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

obtaining uniform commodities code information and commodities description information corresponding to said uniform commodities code information, wherein said uniform commodities code information and said commodities description information are gathered from a plurality of clients;

obtaining tax assessment information for commodities for a plurality of taxing jurisdictions;

obtaining jurisdictional boundary information for said taxing jurisdictions; and

correlating said uniform commodities code information, said commodities description information and said jurisdictional boundary information with said tax assessment information to determine the tax status for said commodities in said taxing jurisdictions; and

storing said uniform commodities code information, said commodities description information, said jurisdictional

boundary information and said tax assessment information in a master database hosted on a computer-readable medium;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information, said jurisdictional boundary information and said tax assessment information stored in said master database, and collecting sales tax at the point of sale.

195. The method of claim 194 wherein said uniform commodities code information is selected from the group consisting of the Universal Product Code (UPC) system, the Universal Service Code (USC) system, the International Standard Book Number (ISBN) system, the International Standard Serial Number (ISSN) system, the Global Service Relation Number (GSRN) system, and the European Article Numbering (EAN) system.

196. The method of claim 194 wherein said tax assessment information comprises an indication of whether a commodity is taxable, non-taxable or tax-exempt.

197. The method of claim 196 wherein, if a commodity is indicated as being taxable, said tax assessment information further includes a tax rate associated with the commodity.

198. The method of claim 194 wherein said taxing jurisdictions comprise local taxing jurisdictions.

199. The method of claim 194 wherein said taxing jurisdictions comprise state taxing jurisdictions.

200. The method of claim 194 wherein said taxing jurisdictions comprise federal taxing jurisdictions.

201. The method of claim 194 wherein said taxing jurisdictions comprise foreign taxing jurisdictions.

202. The method of claim 194 wherein said jurisdictional boundary information comprises postal code data for said taxing jurisdictions.

203. The method of claim 202 wherein said postal code data for said taxing jurisdictions comprises ZIP-related codes.

204. The method of claim 203 wherein said ZIP-related codes comprise five-digit ZIP codes.

205. The method of claim 203 wherein said ZIP-related codes comprise ZIP + 4 codes.

206. The method of claim 203 wherein said ZIP-related codes comprise ZIP + 6 codes.

207. The method of claim 194 wherein said jurisdictional boundary information comprises latitude and longitude coordinates for said taxing jurisdictions.

208. The method of claim 207 wherein said latitude and longitude coordinates comprise latitude and longitude data collected while

traversing a path via a receiver in communication with satellites of the global positioning system.

209. The method of claim 207 further comprising comparing a physical address related to purchase of at least one commodity with said latitude and longitude data to determine in which of said taxing jurisdictions the commodity is subject to sales taxation.

210. The method of claim 209 wherein said physical address is selected from the group consisting of a billing address, delivery address, an address of a point of consumption of services, an address of a point of rendering of services, and an address of a service provider.

211. The method of claim 194 wherein said jurisdictional boundary information comprises census data associated with said taxing jurisdictions and processing said census data such that counties receive a unique Federal Information Processing Standard (FIPS) code and smaller jurisdictions receive a unique Minor Civil Division (MCD) code.

212. The method of claim 211 further comprising comparing a physical address related to purchase of at least one commodity with at least one of said FIPS codes and said MCD codes to determine in which of said taxing jurisdictions the commodity is subject to sales taxation.

213. The method of claim 211 wherein said physical address is selected from the group consisting of a billing address, delivery address, an address of a point of consumption of

services, an address of a point of rendering of services, and an address of a service provider.

214. A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

obtaining postal code data associated with a plurality of taxing jurisdictions;

obtaining latitude and longitude coordinates data associated with said taxing jurisdictions; and

combining said postal code data and said latitude and longitude coordinates data to establish latitude and longitude coordinates data for jurisdictional boundaries of said taxing jurisdictions;

storing said latitude and longitude coordinates data for jurisdictional boundaries of said taxing jurisdictions in a master database hosted on a computer-readable medium;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said latitude and longitude coordinates data for jurisdictional boundaries of said taxing jurisdictions stored in said master database.

215. The method of claim 214 wherein said postal code data for said taxing jurisdictions comprises ZIP-related codes.

216. The method of claim 215 wherein said ZIP-related codes comprise five-digit ZIP codes.

217. The method of claim 215 wherein said ZIP-related codes comprise ZIP + 4 codes.

218. The method of claim 215 wherein said ZIP-related codes comprise ZIP + 6 codes.

219. The method of claim 214 wherein said step of gathering latitude and longitude coordinates data comprises traversing a path and collecting latitude and longitude data via a receiver in communication with satellites of the global positioning system.

220. A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

obtaining postal code data associated with a plurality of taxing jurisdictions;

obtaining census data associated with said taxing jurisdictions and processing said census data such that counties receive a unique Federal Information Processing Standard (FIPS) code and smaller jurisdictions receive a unique Minor Civil Division (MCD) code;

combining said postal code data and said census data to establish FIPS and MCD code data for jurisdictional boundaries of said taxing jurisdictions; and

storing said FIPS and MCD code data for jurisdictional boundaries of said taxing jurisdictions in a master database hosted on a computer-readable medium;

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said FIPS and MCD code data for jurisdictional boundaries of said taxing jurisdictions stored in said master database.

221. The method of claim 220 wherein said postal code data for said taxing jurisdictions comprises ZIP-related codes.

222. The method of claim 221 wherein said ZIP-related codes comprise five-digit ZIP codes.

223. The method of claim 221 wherein said ZIP-related codes comprise ZIP + 4 codes.

224. The method of claim 221 wherein said ZIP-related codes comprise ZIP + 6 codes.